

**UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

In Re:	:	CHAPTER 7
NUNZIO M. TERRA	:	
Debtor	:	NO. 19-14650MDC
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NUNZIO M. TERRA,	:	
Plaintiff	:	
v.	:	ADVERSARY NO.
DEPARTMENT OF THE TREASURY	:	
INTERNAL REVENUE SERVICE,	:	
Defendant	:	

**COMPLAINT TO DETERMINE DISCHARGEABILITY OF FEDERAL TAX DEBTS**

Nunzio M. Terra (“Plaintiff”), by and through counsel, Mudrick & Zucker, P.C., hereby brings this Complaint to Determine Dischargeability of Federal Tax Debts against the Department of the Treasury - Internal Revenue Service, pursuant to Fed.R.Bankr.P. 7001(6) and respectfully represents as follows:

**PRELIMINARY STATEMENT**

1. This is an adversary proceeding brought under the Bankruptcy Code, 11 U.S.C. §1101 et seq. and Bankruptcy Rule 7001(6) seeking a determination of the dischargeability of certain tax liabilities of the Debtor.

**JURISDICTIONAL ALLEGATIONS**

2. Jurisdiction of the Bankruptcy Court in this matter is provided by 28 U.S.C. §1334 and §157, as amended.

3. This action is a core proceeding pursuant to 28 U.S.C. §157(b)(2)(I).

**PARTIES**

4. Nunzio M. Terra ("Plaintiff") is an adult individual residing at 9730 Chapel Road, Philadelphia, PA.

5. The Defendant is the Department of the Treasury - Internal Revenue Service with an office address of P.O. Box 7346, Philadelphia, PA 19101.

6. Terry P. Dershaw, Esquire, P.O. Box 556, Warminster, PA has been appointed Interim Chapter 7 Trustee in the Bankruptcy proceeding and has continuously served in that capacity.

### **SUBSTANTIVE ALLEGATIONS**

7. On July 25, 2019, Plaintiff filed a Voluntary Petition for Relief under Chapter 7 of the Bankruptcy Code.

8. Plaintiff has outstanding tax liabilities owing to the Department of the Treasury - Internal Revenue Service for tax years 2012 through 2015.

9. The Department of the Treasury - Internal Revenue Service has not filed a Proof of Claim in this matter.

10. The tax liabilities for the years 2012 through 2015 are not entitled to priority under 11 U.S.C. §507(a)(8)(A).

**WHEREFORE**, Plaintiff respectfully requests this Court to enter judgment in his favor and that an Order be entered identifying the tax claims of the Department of the Treasury - Internal Revenue Service for the tax years 2012 through 2015 to be non-priority claims subject to discharge and for such further relief that the Court deems fair and equitable.

MUDRICK & ZUCKER, P.C.

Dated: 10/24/2019

/s/ Daniel P. Mudrick  
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